



*New Hampshire*

**Department of Safety**

**Road Toll Bureau**

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# **Understanding IRP**

**International Registration Plan**



# International Registration Plan

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- The International Registration Plan is a registration reciprocity agreement among states of the United States, the District of Columbia, and provinces of Canada providing for payment of apportionable fees on the basis of total distance operated in all jurisdictions.



# Purpose of IRP

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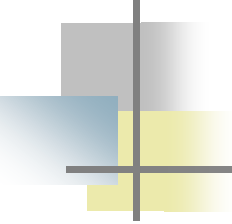
- To allow a licensee to report and to pay apportionable fees to a base jurisdiction for distribution to other member jurisdictions in which the licensee traveled without the need of plates for each jurisdiction.
- To allow a uniform definition of the apportionable vehicles to which the Agreement applies.
- To discharge the Registrant's responsibility for payment of Apportionable Fees to individual member jurisdictions.
- Applies to Apportionable Fees only and does not waive any fees or taxes authorized by the laws of any jurisdiction in connection with the ownership or operation of vehicles.



# Definition of Apportionable Vehicle

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- An “Apportionable” Vehicle means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or, designed, used or maintained primarily for the transportation of property and:
  - Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or 11,793 kilograms; or
  - Has three or more axles regardless of weight; or
  - Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds or 11,793 kilograms.

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- A recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an “Apportionable” vehicle; except that a power unit, or the Power Unit in a combination of vehicles having a gross Vehicle weight of 26,000 pounds (11,793 Kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.



# Mileage Records Requirements

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- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.
- Licensee shall maintain detailed distance records which show operations on an individual-vehicle basis. The records shall contain but not be limited to:
  - date of trip (starting and ending),
  - trip origin and destination,
  - the route of travel
  - beginning and ending odometer or hubometer reading, engine control module (ECM), or any similar device for the trip,
  - total trip miles/kilometers,
  - miles/kilometers by jurisdiction (recommend taking jurisdictional border crossing odometer readings),
  - unit number or vehicle identification number,



# Mileage Records Requirements

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- Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
  - the original GPS or other location data for the vehicle to which the records pertain,
  - the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction,
  - the location of each GPS or other system reading,



# Mileage Records Requirements

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- the beginning and ending reading from the odometer, hobodometer, engine control module (ECM), or any similar device for the period to which the records pertain,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle's travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.





# Mileage and/or Fuel Records Requirements

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## ■ Summaries:

- of the Fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each jurisdiction,
- of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter, and
- of the quarterly summaries.



# Preservation of Records

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- A Registrant shall retain the Records on which the Registrant's application for apportioned registration is based for a period of 3 years following the close of the Registration year to which the application pertains, and on request, shall make such Records available for Audit.



# IRP Reporting Period

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- Registration is done annually based on the “Reporting Period.”

IRP REGISTRATION YEAR	IRP REPORTING (MILEAGE) PERIOD	REGISTRATION YEAR
August 2015-July 2016	7/1/13-6/30/14	2016
September 2015-August 2016	7/1/13-6/30/14	2016
October 2015-September 2016	7/1/14-6/30/15	2016
November 2015-October 2016	7/1/14-6/30/15	2016
December 2015-November 2016	7/1/14-6/30/15	2016
January 2016-December 2016	7/1/14-6/30/15	2016
February 2016-January 2017	7/1/14-6/30/15	2017
March 2016-February 2017	7/1/14-6/30/15	2017
April 2016-March 2017	7/1/14-6/30/15	2017
May 2016-April 2017	7/1/14-6/30/15	2017
June 2016-May 2017	7/1/14-6/30/15	2017
July 2016-June 2017	7/1/14-6/30/15	2017

## RENEWAL SCHEDULE B

FOR THE JURISDICTION OF NEW HAMPSHIRE  
BUSINESS ADDRESS

MAILING ADDRESS

LICENSE YR: 2016 ACCOUNT NO.: FLEET NO.:  
OPERATIONAL DATE: 9/10/2002

----- PERSON TO CONTACT REGARDING APPLICATION -----

NAME:  
PHONE: 0 Fax:EMAIL:  
CARRIER TYPE: HH US DOT NO: FUEL TAX NO:  
FEIN: FLEET EXP DATE: 12/31/16

DOING BUSINESS AS: (Round to whole numbers.)

- A. LIST ACTUAL DISTANCE FOR EACH JURISDICTION IN WHICH THIS FLEET TRAVELED DURING THE REPORTING PERIOD OF 7/01/2014 TO 6/30/2015  
 B. DO NOT USE ESTIMATED DISTANCE IN JURISDICTIONS THAT HAD NO ACTUAL DISTANCE TRAVELED.

JURISDICTION	ACTUAL DISTANCE	JURISDICTION	ACTUAL DISTANCE	JURISDICTION	ACTUAL DISTANCE
AK ALASKA	_____	ME MAINE	_____	TN TENNESSEE	_____
AL ALABAMA	_____	MI MICHIGAN	_____	TX TEXAS	_____
AR ARKANSAS	_____	MN MINNESOTA	_____	UT UTAH	_____
AZ ARIZONA	_____	MO MISSOURI	_____	VA VIRGINIA	_____
CA CALIFORNIA	_____	MS MISSISSIPPI	_____	VT VERMONT	_____
CO COLORADO	_____	MT MONTANA	_____	WA WASHINGTON	_____
CT CONNECTICUT	_____	NC NO CAROLINA	_____	WI WISCONSIN	_____
DC DIST OF COL.	_____	ND NORTH DAKOTA	_____	WV WEST VIRGINIA	_____
DE DELAWARE	_____	NE NEBRASKA	_____	WY WYOMING	_____
FL FLORIDA	_____	NH NEW HAMPSHIRE	_____	AB ALBERTA	_____
GA GEORGIA	_____	NJ NEW JERSEY	_____	BC BRITISH COL.	_____
HI HAWAII	_____	NM NEW MEXICO	_____	MB MANITOBA	_____
IA IOWA	_____	NV NEVADA	_____	NB NEW BRUNSWICK	_____
ID IDAHO	_____	NY NEW YORK	_____	NL NEWFOUNDLAND	_____
IL ILLINOIS	_____	OH OHIO	_____	NS NOVA SCOTIA	_____
IN INDIANA	_____	OK OKLAHOMA	_____	NT NW TERRITORY	_____
KS KANSAS	_____	OR OREGON	_____	ON ONTARIO	_____
KY KENTUCKY	_____	PA PENNSYLVANIA	_____	PE P.E. ISLAND	_____
LA LOUISIANA	_____	RI RHODE ISLAND	_____	QC QUEBEC	_____
MA MASSACHUSETTS	_____	SC SO CAROLINA	_____	SK SASKATCHEWAN	_____
MD MARYLAND	_____	SD SOUTH DAKOTA	_____	YT YUKON	_____
				MX MEXICO	_____
				TOTAL FLEET MILEAGE:	_____

**Reporting  
(mileage)  
Period**

**Sign and date  
return.**

that the listed vehicles are properly equipped and in good mechanical condition and the  
 cles are not under suspension pursuant to RSA 260:52 (diesel tax related).  
 under penalty of unsworn falsification pursuant to RSA 641:3

SIGNATURE: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

**Total Fleet Mileage:  
add the miles for all  
jurisdictions and enter here.**

FOR THE JURISDICTION OF NEW HAMPSHIRE  
BUSINESS ADDRESS

RENEWAL SCHEDULE A/E  
MAILING ADDRESS

LICENSE YR: 2016 ACCOUNT NO. . . FLEET NO.  
OPERATIONAL DATE: 9/10/2002

CARRIER LOC CODE:  
DOING BUSINESS AS:

SAFER WEB SITE: WWW.SAFER.FMCSA.DOT.GOV

----- PERSON TO CONTACT REGARDING APPLICATION -----  
NAME:  
PHONE:  
EMAIL:

UNITS LISTED WILL BE AUTHORIZED TO OPERATE IN THE JURISDICTIONS AND AT THE WEIGHTS LISTED BELOW.  
EXCEPTIONS ON ANY JURISDICTIONS OR WEIGHTS WILL BE GROUPED ON SEPARATE PAGES.  
WEIGHTS WILL BE PRINTED ON THE CAB CARDS FOR ALL UNITS LISTED BELOW.

WEIGHT GROUP NUMBER 2 WEIGHT GROUP TYPE P

JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT	JURIS WEIGHT
AB 080000	DC 080000	KS 080000	MN 080000	NH 080000	OK 080000	SD 080000	WI 080000	
AL 080000	DE 080000	KY 080000	MO 080000	NJ 080000	ON 080000	SK 080000	WV 080000	
AR 080000	FL 080000	LA 080000	MS 080000	NL 080000	OR 080000	TN 080000	WY 080000	
AZ 080000	GA 080000	MA 099000	MT 080000	NM 080000	PA 080000	TX 080000		
BC 080000	IA 080000	MB 080000	NB 080000	NS 080000	PE 080000	UT 080000		
CA 080000	ID 080000	MD 080000	NC 080000	NV 080000	QC 080000	VA 080000		
CO 080000	IL 080000	ME 100000	ND 080000	NY 080000	RI 080000	VT 080000		
CT 080000	IN 080000	MI 080000	NE 080000	OH 080000	SC 080000	WA 080000		

T R A N S A C T I O N	OWNER'S UNIT NUMBER	VEHICLE IDENTIFICATION NUMBER	YEAR	MAKE	MODEL	VT EY HP E	COLOR(S)	SA EX AL TE SS	F U E L L	UNLDW WGT	COMBINED OR GROSS WGT	PURCH PRICE	FACTOR PRICE	PURCH DATE	NAME OF OWNER OF VEHICLE	CT TAX TOWN	LICENSE NUMBER
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03 DOT # KW FEIN # TT 3 D 18000 80000 3500 105000 7/12/02 Is the Carrier Responsible for Safety Expected to Change During the Registration Year? (Y/N) N

WEIGHT GROUP TOTALS: NUMBER OF POWER UNITS: 1 VEHICLES IN WEIGHT GROUP: 1  
NUMBER OF BUSES: 0

--(TRANS) TRANSACTION----  
A-ADD VEHICLE D-DELETE  
C-CORRECTION T-TRANSFER

----- (VEH TYPE) VEHICLE TYPE-----  
TT-TRUCK TRACTOR CG-CONVERTER GEAR BS-BUS  
FT-FULL TRAILER DB-DOUBLE BOTTOMS TR-TRACTOR  
ST-SEMI TRAILER TK-TRUCK(SINGLE) RT-ROAD TRACTOR

--- (FUEL) FUEL----  
D-DIESEL G-GAS  
P-PROPANE N-NONE  
O-OTHER

GRAND TOTAL: NUMBER OF POWER UNITS: 1  
NUMBER OF BUSES: 0



*New Hampshire*

**Department of Safety**

**Road Toll Bureau**

# **Understanding IFTA**

## **International Fuel Tax Agreement**





# Purpose of IFTA

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- To allow a licensee to report and to pay motor fuel use taxes to a base jurisdiction for distribution to other member jurisdictions in which the licensee traveled and incurred motor fuel use tax liability.
- To allow retention of each jurisdiction's sovereign authority to determine tax rates, exemptions and exercise other substantive tax authority.
- To allow a uniform definition of the vehicles to which the Agreement applies.



# Definition of Qualified Motor Vehicle

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- An IFTA decal allows travel to any jurisdiction by a Qualified Motor Vehicle.
- A Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:
  - Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms; or
  - Having three or more axles regardless of weight; or
  - Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,793 kilograms gross vehicle or registered gross vehicle weight. Qualified Motor Vehicle does not include recreational vehicles.





# Important Reminders

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- As an IFTA licensee, you agree to maintain your records in accordance with the recordkeeping requirements.
- You must file a quarterly tax return no later than the last day of the month following the close of the quarter:

1 <sup>st</sup> Quarter	due by April 30
2 <sup>nd</sup> Quarter	due by July 31
3 <sup>rd</sup> Quarter	due by October 31
4 <sup>th</sup> Quarter	due by January 31



# This tutorial covers three main topics:

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- Recordkeeping Requirements
- IFTA Quarterly Fuel Use Tax Return and Schedule
- Frequently Asked Questions

Note: This tutorial is for informational purposes only and does not replace or subjugate the IFTA Articles of Agreement, Procedures Manual, Audit Manual or any State or Federal Laws and/or Regulations. It is the responsibility of the licensee to keep informed of any and all changes to IFTA and to review governing documents.



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The next section reviews  
the recordkeeping  
requirements.



# Preservation of Records

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Records upon which the quarterly tax return is based must be preserved for **four (4) years** from the tax return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.



Required records can be grouped  
into two categories:

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1. Mileage Records
2. Fuel Records



# Mileage Records Requirements

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- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.
- Licensee shall maintain detailed distance records which show operations on an individual-vehicle basis. The records shall contain but not be limited to:
  - Date of trip (starting and ending)
  - Trip origin and destination
  - Routes of Travel
  - Beginning and ending odometer or hubometer reading, engine control module (ECM), or any similar device for the trip
  - Total trip miles/kilometers
  - Miles/kilometers by jurisdiction (recommend taking jurisdictional border crossing odometer readings)
  - Unit number or vehicle identification number



# Mileage Records Requirements

---

- Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
  - the original GPS or other location data for the vehicle to which the records pertain,
  - the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction,
  - the location of each GPS or other system reading,



# Mileage Records Requirements

---

- the beginning and ending reading from the odometer, hobodometer, engine control module (ECM), or any similar device for the period to which the records pertain,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle's travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.





# Fuel Records Requirements

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- Fuel records must be maintained for all motor fuel purchased, received and used in the conduct of business.
- Separate totals must be compiled for each fuel type.
- Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

# Fuel Records Requirements for Retail Purchases



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- The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces, with respect to the purchase:
  - a receipt, invoice, or transaction listing from the seller,
  - a credit card receipt,
  - a transaction listing generated by a third party, or
  - an electronic or digital record of an original receipt or invoice.



# Fuel Records Requirements for Retail Purchases

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For tax paid credit, a valid retail receipt, invoice, or transaction listing must contain:

- Date of purchase
- Seller's name and address (including town/city and jurisdiction)
- Number of gallons/liters
- Fuel type
- Price per gallon/liter
- Unit number of the qualified motor vehicle
- Purchaser's name



# Fuel Records Requirements for Bulk Storage Facilities

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- The licensee shall retain the following records for its bulk storage facilities:
  - receipts for all deliveries
  - quarterly inventory reconciliations for each tank
  - the capacity of each tank
  - bulk withdrawal records for every bulk tank at each location.



# Fuel Records Requirements for Bulk Storage Facilities

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- The base jurisdiction shall not allow a licensee tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities unless the licensee produces records that show:
  - the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or
  - The licensee has paid fuel tax to the member jurisdiction where the bulk storage is located



# Fuel Records Requirements for Bulk Storage Facilities

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- The licensee shall produce for audit records that contain the following elements for each withdrawal from its bulk storage facilities:
  - the location of the bulk storage from which the withdrawal was made
  - the date of the withdrawal
  - the quantity of fuel withdrawn
  - the type of fuel withdrawn
  - The identification of the vehicle or equipment into which the fuel was placed.

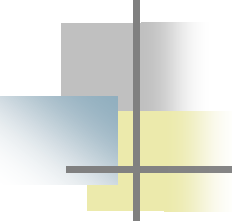


# Mileage and/or Fuel Records Requirements

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## ■ Summaries

- A monthly summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction, may be necessary for the efficient audit of the licensee's records. The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.



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The next section reviews  
the IFTA Quarterly Fuel  
Use Tax Schedule.



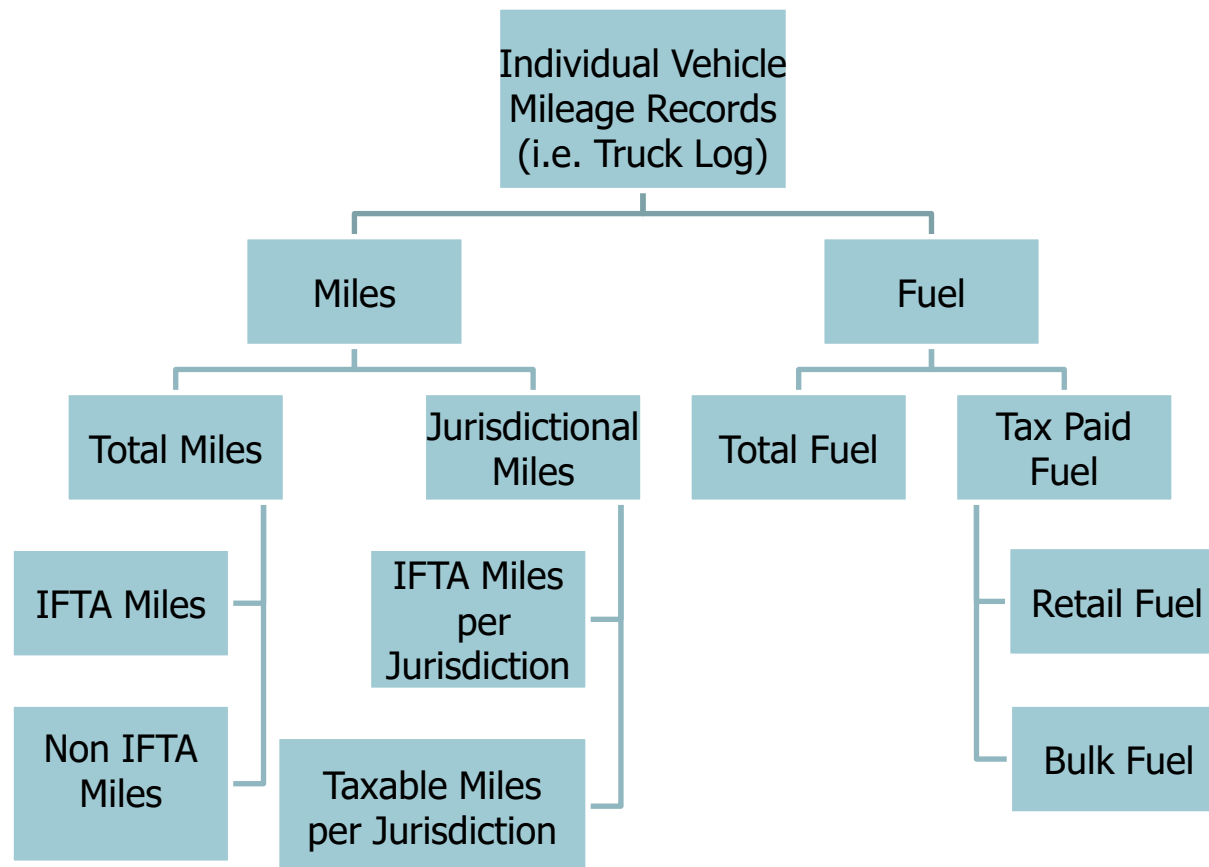


# Before you start you will need:

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- Mileage records and monthly summaries for all qualified vehicles including total miles traveled and miles per jurisdiction.
- Retail fuel receipts, invoices, or transaction listings for all IFTA qualified vehicles.
- Bulk fuel disbursements from bulk tank withdrawal records for all qualified vehicles.
- IFTA Quarterly Fuel Tax Schedule (IFTA-101).
- IFTA Quarterly Fuel Tax Return (IFTA-100), also referred to as the “coversheet”.
- Instructions for form IFTA-101 (IFTA-101-I).

# Required Records are essential for completing the IFTA Quarterly Fuel Use Tax Schedule.



Account Number:  
Additional Identifier:  
Taxpayer Legal Name:  
Return Due Date: February 02, 2015  
**Fuel Type: Diesel**  
IFTA License Number: NH

New Hampshire  
**IFTA Quarterly Fuel Use Tax Schedule**

Return this schedule along with the  
IFTA-100 form (please do not staple together)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

NOTE: Please photocopy this return for your records. Please use black ink.

4Q/14

IFTA-101 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions)

(2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ = .

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG (col. H ÷ I)	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - I)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch.))	Interest Due	Total Due (col. N + O)
NH							0.2220			
AB							0.2050			
AL										
AR										
AZ										
BC										
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

**Fill in Total IFTA  
Miles (A):**

**Total IFTA Miles  
traveled by all  
qualified vehicles.**

**Fill in Total Non-  
IFTA Miles (B):**

**Non-IFTA Miles are  
miles traveled in non-  
participating  
jurisdictions which  
include: Washington  
DC; Alaska; Yukon  
Territory; Northwest  
Territory; and  
Nunavut Territory.**

**Fill in Total Miles (C):**

**Total Miles = Total IFTA Miles  
(A) + Total Non-IFTA Miles (B)**

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Account Number:  
 Additional Identifier:  
 Taxpayer Legal Name:  
 Return Due Date: February 02, 2015  
**Fuel Type: Diesel**  
 IFTA License Number: NH

New Hampshire  
**IFTA Quarterly Fuel Use Tax Schedule**

Return this schedule along with the  
 IFTA-100 form (please do not staple together)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

NOTE: Please photocopy this return for your records. Please use black ink.

4Q/14

IFTA-101 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ 1 0 2 0 9 = 5 . 7 8

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))	Interest Due	Total Due (col. N + O)
NH	1 2 2 9 7	1 2 2 9 7	5.78							
AB										
AL										
AR										
AZ										
BC							0.7766			
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

Fill in Total IFTA Miles (G) traveled by all qualified vehicles. (NH appears on the first line.)

Fill in Total Taxable Miles (H) traveled by all qualified vehicles.

Note: Usually Total IFTA Miles and Total Taxable Miles should be the same. There are a few exceptions, please refer to FAQ section for more detail.

Fill in MPG (I) from section E (Example: 5.78).



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Account Number:  
Additional Identifier:  
Taxpayer Legal Name:  
Return Due Date: February 02, 2015  
**Fuel Type: Desei**  
IFTA License Number: NH

## New Hampshire IFTA Quarterly Fuel Use Tax Schedule

Return this schedule along with the  
IFTA-100 form (please do not staple together)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

**NOTE: Please photocopy this return for your records. Please use black ink.**

4Q/14

IFTA-101 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles	+ (B) Total Non-IFTA Miles	= (C) Total Miles	÷ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	= (E) Avg. Fleet MPG (2 decimal places)
100	100	200	100	2.00

$$\begin{array}{|c|c|c|c|c|c|} \hline & & & 5 & 9 & 0 \\ \hline \end{array} \begin{array}{|c|c|c|c|c|c|} \hline & & & 1 & 2 & \\ \hline \end{array} + \begin{array}{|c|c|c|c|c|c|} \hline & & & & & 0 \\ \hline \end{array} = \begin{array}{|c|c|c|c|c|c|} \hline & & & 5 & 9 & 0 \\ \hline \end{array} \begin{array}{|c|c|c|c|c|c|} \hline & & & 1 & 2 & \\ \hline \end{array} \div \begin{array}{|c|c|c|c|c|c|} \hline & & & 1 & 0 & 2 \\ \hline \end{array} \begin{array}{|c|c|c|c|c|c|} \hline & & & 0 & 9 & \\ \hline \end{array} = \begin{array}{|c|c|} \hline & 5 \\ \hline \end{array} . \begin{array}{|c|c|} \hline 7 & 8 \\ \hline \end{array}$$

F	G						H						I	J						K						L	M	N						O	P
Jur	Total IFTA Miles (See instructions)						Taxable Miles (See instructions)						MPG from E above	Taxable Gallons (col. H + I)						Tax Paid Gallons (See instructions)						Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))						Interest Due	Total Due (col. N + O)
NH		1	2	2	9	7		1	2	2	9	7	5.78	2,128							1	0	5	0	1.078	0.2220	239.32						1.01	240.33	
AB																									0.3083										
AL																									0.1900										

## Calculate Tax (Credit) Due (N):

## Multiple Net Taxable Gallons (L) by Tax Rate (M).

$$L \times M = N$$

**Note: If N is a negative number (-) then there is tax credit for the jurisdiction.**

### Fill in Interest Due (O):

**Interest is due only if a tax return is postmarked after the filing due date. Interest is accrued at 0.005 per month. Therefore if a return is filed 3 months late, interest would be 0.015 of the Tax Due.**

**Note: Interest is calculated on a whole month basis, meaning if the tax return is 1 month and 1 day late then it is considered 2 months late and 2 months of interest is due.**

**Note 2: Interest is calculated per jurisdiction and interest is not calculated if there is a Tax Credit Due (negative number) for a jurisdiction.**

**Total Due (P):**

**Tax (Credit) Due (N)  
plus Interest Due (O).**

$$N + O = P$$

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to

**A Quarterly Fuel Use Tax Return.** For all other

Account Number:  
Additional Identifier:  
Taxpayer Legal Name:  
Return Due Date: February 02, 2015  
**Fuel Type: Diesel**  
IFTA License Number: NH

## New Hampshire IFTA Quarterly Fuel Use Tax Schedule

Return this schedule along with the  
IFTA-100 form (please do not staple together)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

**NOTE: Please photocopy this return for your records. Please use black ink.**

4Q/14

IFTA-101 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles	+ (B) Total Non-IFTA Miles	= (C) Total Miles	÷ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	= (E) Avg. Fleet MPG (2 decimal places)
<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="5"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/>	+ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="0"/>	= <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="5"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/>	÷ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="9"/>	= <input type="text" value=""/> <input type="text" value="5"/> <input type="text" value="."/> <input type="text" value="7"/> <input type="text" value="8"/>

F	G						H						I	J	K						L	M	N		O	P				
Jur	Total IFTA Miles (See instructions)						Taxable Miles (See instructions)						MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)						Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))		Interest Due	Total Due (col. N + O)				
NH		1	2	2	9	7			1	2	2	9	7	5.78	2,128			1	0	5	0	1,078	0.2220	239.32		1.01	240.33			
AB																						0.3083								
AL																						0.1900								
AR																						0.2250								
AZ																														
BC																														
CA																						0.4470								
CO																						0.2050								
CT																						0.5450								
DE																						0.2200								
FL																						0.3337								
GA																						0.1790								
IA																						0.2250								
ID																						0.2500								
Subtotals	12,297						12,297							2,128	1,050						1,078			239.32	1.01	240.33				
Page 2 Subtotals																														
Page 3 Subtotals																														
Totals																														

Complete all jurisdictions traveled in on page 1 and subtotal each column.  
Continue to page 2 and 3 and fill in any jurisdictions traveled in.

<

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other



F	G					H					I	J	K				L	M	N	O	P			
Jur	Total IFTA Miles (See instructions)					Taxable Miles (See instructions)					MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)				Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))	Interest Due	Total Due (col. N + O)			
IL																	0.4340							
IN																	0.1600							
IN*																	0.1100							
KS																	0.2600							
KY																	0.2750							
KY*																	0.1330							
LA																	0.2000							
MA		3	2	5	0	1		3	2	5	0	1	5.78	5,623		8	7	2	3	(3,100)	0.2400	(744.00)	0.00	(744.00)
MB																				0.4795				
MD																				0.2815				
ME		1	4	2	1	4		1	4	2	1	4	5.78	2,459			4	3	6	2,023	0.3120	631.18	2.65	633.83
MI																				0.3500				
MN																				0.2850				
MO	Complete all jurisdictions traveled in and subtotal <u>each</u> column. Carry the subtotals to the appropriate boxes on page 1.																							
MS																								
MT																								
NB																								
NC																				0.3650				
ND																				0.2300				
NE																				0.2640				
NJ																				0.1750				
NL																				0.5652				
NM																				0.2100				
NS																				0.5275				
NV																				0.2700				
Page 2 Subtotals	46,715					46,715						8,082	9,159				(1,077)		(112.82)	2.65	(110.17)			

Account Number:  
Additional Identifier:  
Taxpayer Legal Name:  
Return Due Date: February 02, 2015  
Fuel Type: Diesel  
IFTA License Number: NH

New Hampshire  
**IFTA Quarterly Fuel Use Tax Schedule**  
Return this schedule along with the  
IFTA-100 form (please do not staple together)  
**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

4Q/14

IFTA-101 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



NOTE: Please photocopy this return for your records. Please use black ink.

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG  
(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ 1 0 2 0 9 = 5 . 7 8

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))	Interest Due	Total Due (col. N + O)
NH	1 2 2 9 7	1 2 2 9 7	5.78	2,128	1 0 5 0	1,078	0.2220	239.32	1.01	240.33
AB							0.3083			
AL							0.1900			
AR							0.2250			
AZ										
BC										
CA										
CO										
CT										
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals	12,297	12,297		2,128	1,050	1,078		239.32	1.01	240.33
Page 2 Subtotals	46,715	46,715		8,082	9,159	(1,077)		(112.82)	2.65	(110.17)
Page 3 Subtotals										
Totals	59,012	59,012		10,210	10,209	1		126.50	3.65	130.16

**Note:**

The Total of Column G should match Line A (Total IFTA Miles).

The Total of Column K usually will match Line D (Total Gallons). It is possible to have more Total Gallons than Tax Paid Gallons, but it is NOT possible to have more tax paid gallons than total gallons.

Once all jurisdictions are filled in and the subtotals are carried over from each page, each column should be totaled.

# IFTA - 100 "Coversheet"



New Hampshire  
State of New Hampshire  
33 Hazen Drive  
Concord, NH 03305  
Phone: (603) 271-2311

4Q/14

IFTA-100 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**

This return must be filed by Feb 02, 2015.

For Office Use Only

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Account Number:

Additional Identifier:

IFTA License Number: NH

LICENSEE NAME

LICENSEE ADDRESS

☐ No Operation in any jurisdiction  
☐ Cancel License  
☐ Amended return  
☐ Address change

## IFTA Quarterly Fuel Use Tax Return

File this return even if there is not tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).  
**Read the instructions on the next page carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **State of New Hampshire**  
See **Mailing Instructions** on the next page.

Enter the amount of your payment here  
**\$180.16**

Enter the Total from column P of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	130	16
2 Gasoline		
3 Ethanol		
4 Liquid Propane (LPG)		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)		
6 Subtotal of amount due or (credit) (add lines 1 through 5 above)	130	16
7 Penalty (see instructions)	50	00
8 Total balance due or (credit) (add lines 6 and 7)	180	16
9 Credits available as of 02/03/2015.		000
10 Balance due/(credit) (subtract line 9 from line 8).	180	16
11 Refund requested (Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

**Fill in Total from Column P Total (Total Due).**

**Note: Each Fuel Type should have its own schedule, but totals would be reported on one coversheet (Lines 1-5). Example is a diesel schedule therefore line 1 is used.**

**Sign and date return.**

**Include telephone number, title, etc.**



New Hampshire  
State of New Hampshire  
33 Hazen Drive  
Concord, NH 03305  
Phone: (603) 271-2311

4Q/14

IFTA-100 (page 1)

Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**

This return must be filed by Feb 02, 2015.

For Office Use Only

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Account Number:

Additional Identifier:

IFTA License Number: NH

☐ No Operation in any jurisdiction  
☐ Cancel License  
☐ Amended return  
☐ Address change

LICENSEE NAME

LICENSEE ADDRESS

### IFTA Quarterly Fuel Use Tax Return

File this return even if there is not tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).  
**Read the instructions on the next page carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **State of New Hampshire**  
See **Mailing Instructions** on the next page.

Enter the amount of your payment here  
**\$180.16**

Enter the Total from column P of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	130	16
2 Gasoline	2		
3 Ethanol	3		
4 Liquid Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5 above)	6	130	16
7 Penalty (see instructions)	7	50	00
8 Total balance due or (credit) (add lines 6 and 7)	8	180	16
9 Credits available as of 02/03/2015	9		00
10 Balance due/(credit) (subtract line 9 from line 8)	10	180	16
11 Refund requested (Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters)			
<input type="checkbox"/> Yes <input type="checkbox"/> No			

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

Fill in  
Subtotal  
(line 6).

Fill in Total  
balance due or  
(credit) (line 8):

Add line 6 and 7 to  
arrive at line 8.

Fill in Balance  
due (credit) (line  
10):

Subtract line 9 from  
line 8 to arrive at line  
10.

Enter amount  
of payment  
here.

Fill in Penalty  
(line 7).

If return is  
received after the  
due date, penalty  
is assessed at  
10% of total tax  
due or \$50,  
whichever is  
greater.



# IFTA Quarterly Fuel Use Tax Return/Schedule

## Important Reminders:

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- Report all miles traveled, retail fuel purchases, and/or bulk tank withdrawals.
- Round all miles and gallons to the nearest whole number.
- Include all jurisdictional travel, even trips where travel is only a few miles over a state line.
- Round the miles per gallon (MPG) calculation to 2 decimal places.
- All miles must be recorded by jurisdiction.
- On the IFTA Quarterly Fuel Use Tax Schedule, Line A should agree with the total in Column G.
- On the IFTA Quarterly Fuel Use Tax Schedule, Line D should include all fuel used, regardless if taking tax paid credit.
- Round all dollar amounts to the nearest cent.
- Submit payment by check or money order payable to: State of NH – Road Toll Bureau.



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The final section includes  
Frequently Asked  
Questions (FAQ's).



# FAQ's

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Do I have to file a Quarterly Tax Return even if I have no activity?

- Yes, if you have an open IFTA account you must file a quarterly tax return regardless of activity. If a tax return is not filed a \$50 penalty will be assessed.



## FAQ's (cont'd)

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What is considered Non-IFTA Miles (section B on IFTA - 101)?

- Non-IFTA Miles are miles driven in jurisdictions that are not part of IFTA, which include Washington DC, Alaska, and the 3 Canadian Territories: Nunavut, Yukon and Northwest Territories. If a jurisdiction appears on the IFTA-101, then the jurisdiction **is** part of IFTA.





## FAQ's (cont'd)

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What is considered a taxable mile (section I on IFTA - 101)?

- Generally speaking all miles driven in IFTA jurisdictions are taxable miles. Therefore, Total IFTA Miles and Taxable Miles usually will be the same.
- There are exceptions that are considered exempt miles (in NH they are defined by state statute), MA Turnpike miles, etc. If you believe you traveled miles that qualify as non-taxable exempt please contact NH Road Toll Audit Bureau at (603)271-2302, option 1.



# FAQ's (cont'd)

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## Can Total Gallons and Total Tax Paid Gallons be different?

- Generally speaking Total Gallons and Total Tax Paid Gallons will agree unless, for example:
  - Fuel receipts are missing; or
  - Fuel was not tax paid (i.e. purchased on an Indian reservation); and
  - Fuel records do not have the required elements
- All gallons used during the reporting period should be included in Total Gallons in order to calculate an accurate MPG, but would not be included in the Tax Paid Gallons.
- The Total Gallons used during the reporting period would be greater than the Tax Paid Gallons.
- Tax Paid Gallons can NOT be greater than Total Gallons



# FAQ's (cont'd)

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When are IFTA Quarterly Tax Returns due?

- 1<sup>st</sup> Quarter (Jan 1-March 31) Due by April 30
- 2<sup>nd</sup> Quarter (April 1-June 30) Due by July 31
- 3<sup>rd</sup> Quarter (July 1-Sept 30) Due by October 31
- 4<sup>th</sup> Quarter (Oct 1-Dec 31) Due by January 31



## FAQ's (cont'd)

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Is a return late if it is postmarked by the due date?

- The Road Toll Bureau uses the postmark date stamped by the United States Post Office to determine if a tax return is filed on time.



## Sources Used for Tutorial:

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- IFTA Articles of Agreement
  - IFTA Procedures Manual
  - IFTA 100 – IFTA Quarterly Fuel Use Tax Return
  - IFTA 101- IFTA Quarterly Fuel Use Tax Schedule
  - IFTA 101-I – Instructions for Form IFTA-101
- 
- *Prepared by NH Field Audit Staff*



# Resources

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- **State of NH Road Toll Bureau website:**

<http://www.nh.gov/safety/divisions/administration/roadtoll/index.html>

The following information can be accessed:

- \* Tutorial on IFTA Records and Quarterly Tax Return
- \* IFTA Tax Forms and Documents (IFTA-100, IFTA-101, IFTA- and 101I)
- \* IFTA License Application
- \* NH Road Toll Bureau Information and Notifications

- **IFTA Inc website:**

<http://www.iftach.org/>

The following information can be accessed:

- \* Manuals including Articles of Agreement, Procedures Manual and Audit Manual
- \* Important Notices including Emergency Orders and Waivers
- \* Tax Rates, Rate Changes and Exemptions

- **New Hampshire Road Toll Field Audit Bureau:**

603-271-2302

Access to IFTA and IRP Field Audit Staff to answer questions on recordkeeping requirements, quarterly tax returns and other IFTA questions.



# Resources (cont'd)

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- **State of NH Road Toll Bureau:**

603-271-2311

Access to Road Toll Staff to answer questions on issues regarding account balances, credits, Unified Carriers Registration (UCR) and other general Road Toll questions.

- **State of NH Registration Bureau IRP Section:**

603-227-4110

Access to IRP Staff to answer questions regarding International Registration Plan (IRP), also known as apportioned plates.